suggestions can be given as to sources of material. Facts must be gathered by patient work in the field in contact with the agencies and conditions to be discussed. It is assumed that the instructors in the various co-operating institutions will be best able to put the actual field worker in touch with such materials as are available for his assistance. In the main these will consist of statute books, regulatory announcements, the journals of the legislative sessions in which the respective laws were enacted, current newspaper files, and the publications of various departments of the respective state governments, or occasionally of municipal officials.

Those who direct this work will readily appreciate the fact that its chief value will lie in the accuracy and completeness of the information collected and of the care with which local peculiarities governing the success or failure of the respective local enterprises are analyzed. If all the parts of the work are done in this spirit, we shall secure eventually an historical and comparative study, both statistical and critical in character, which will prove of inestimable value in the guidance of further market legislation.

V. Federal market legislation.

While the Markets Committee deems it advisable at the present time to put the chief stress upon state marketing laws, there is also ample opportunity for valuable work to be done in studying the operation and effects of Federal legislation as seen in different parts of the country. Roughly, such studies would probably fall under one of the following heads.

(a) Market news service
(b) Federal grades and inspection service
(c) The Interstate Commerce Commission and its regulation of shipping and terminal services and charges.
(d) Federal Trade Commission and its effect upon organized exchanges, the packers, and other market organizations.
(e) Extension activities in connection with marketing.

TAXATION AS IT RELATES TO AGRICULTURE

J. D. Black, Minnesota, Chairman.


A. A. Young, New York. John R. Commons, Wisconsin.

I. Classification of existing taxes which fall upon agriculture.

II. Public expenditures in the United States for agriculture—proportion of various revenues which revert to agriculture and to the agricultural classes.

A. Federal
B. State
C. Local

III. Existing tax legislation in the United States affecting agriculture.
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A. Federal
   1. Laws
   2. Methods of administration

B. In the various states
   1. Laws—a comparative study
   2. Methods of administration—a comparative study

IV. Constitutional limitations on taxation.
   A. By the federal constitution.
      1. On federal legislation.
      2. On state legislation.
   B. By state constitutions—a comparative study.

V. Analysis of different types of taxes.
   A. Indirect.
      1. Incidence of present tariffs in relation to agriculture.
      2. Effect of present tariffs on types of farming and choice of farm enterprises in the United States.
      3. Comparative study of recent indirect taxation policies of England, France and Germany, and the effects of same.
      4. Taxation policies in relation to agriculture during the Mercantilistic period.
      5. Studies of specific indirect taxes which have been levied in the United States, e. g., tobacco, cotton, wool, oleomargarine, sugar.

   B. Direct
      1. General property tax.
         a. Proportion of real property taxes paid by farmers.
         b. Proportion of personal property taxes paid by farmers.
         c. Comparison of taxation of improved and unimproved lands, especially in newly settled regions.
         d. Types of mortgage taxation in the United States and effects of same.
         e. Effects of real property taxes upon rents, land values and tenancy.
         f. Studies in the incidence of real property taxes.
         g. Methods of appraisal of land for tax purposes.
      2. Income taxes.
         a. Relative burden of present income taxes on farmers and other classes.
         b. Analysis of the taxability of farm incomes in the United States.
      3. Inheritance taxes.
         a. Extent of taxation of farm estates in the United States.
         b. Relation of inheritance to tenancy and effect of taxation upon the same.

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4. Taxes on economic rent.
   a. As single taxes.
      (1) History of single tax movement.
      (2) Sufficiency of a single tax on land as a means of raising revenue.
      (3) Effect of single tax on type of farming, agricultural improvements, etc.
   b. As parts of a taxation system.
      (1) As a substitute for general property tax.
      (2) In the form of complete or part exemption of real estate improvements.
      (3) A method of determining economic rent for purposes of assessment.
   c. Increment taxes based on economic rent of land.
      (1) Comparative study of various increment taxes now collected.
      (2) Analysis of land increments in comparison with other increments.
      (3) Methods of determining economic rent increments.
      (4) Probable effect of increment taxes upon
         (a) Land speculation in general.
         (b) Speculation in unimproved lands in the cut-over regions.
         (c) Development of unimproved lands.
         (d) Tenancy.
   
5. Taxes levied to direct the course of agricultural development.
   a. Progressive taxes upon large holdings.
      (1) History of this form of taxation.
      (2) Feasibility in the United States.
   b. Super-taxes upon land held for rent, especially by absentee landlords—constitutionality, feasibility.
   c. Super-taxes upon land held out of cultivation.
   d. Super-taxes upon unimproved lands held out of use and levied in proportion to distance from market.

6. Special assessments.
   a. Comparative study of systems of taxation for purposes of
      (1) Irrigation.
      (2) Drainage, e. g., ditch taxes.
   b. Application of such systems to road building, especially in new territory where much undeveloped land is held by speculators.
   c. Methods of assessing benefits and damages from ditching, road-building, etc.

7. Fees and licenses.
a. Proportion of cost of roads which should be borne by farmers and by automobile drivers.
b. Types of inspection fees, assessed on the basis of cost of service, which are justified in agriculture.

VI. Analysis of various new agricultural projects to determine which should be administered by governmental agencies and supported by taxation, which should be administered by cooperative organizations, and which left to private initiative.
A. More agricultural education for farm children.
B. More agricultural extension.
C. County agents.
D. County nurses.
E. Cow testing.
F. Grading and inspecting of farm products.
G. Auditing of books of farmers’ organizations.
H. Marketing of farm products.
I. Short-time credit.

RURAL CREDITS

C. L. STEWART, Arkansas, Chairman.
B. F. HARRIS, Illinois. LEONARD ROBINSON, Massachusetts.

Scope. By “rural credits” we include all borrowing and deferring of payments by rural residents, particularly farm laborers and the operators and owners of rural realty held and of capital items hired out, for maintaining and improving public and private rural properties and for advancing the legitimate interest of persons of this class, whether by their individual or collective bargaining.

Divisions. We suggest five divisions of the field graded according to capacity for favorable treatment by lenders by virtue of adequacy and liquid character of security and of suitability for standardization.

A. Credits made a charge against rural areas legally bounded and described so as to include all lands subject to a certain benefit calculated according to distances, acreages and market values; the collections being handled by tax collectors; advancements usually being obtained by sale of bonds.

1. Purposes. Construction and maintenance of public properties, such as roads, bridges, courthouses, charity farms, hospitals, auditoriums, pleasure grounds, school and experimental plants; and of semi-public improvements, such as systems of drainage, irrigation, levees, fences, telephones and electrical current production and distribution.

3. Sources of credit. Treasury and other publicly controlled